

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

CHAMPION MORTGAGE , A DIVISION OF)
KEY BANK, U.S.A. NATIONAL ASSOCIATION)

Plaintiff

V.

**IDA M. GREEN, ESTATE OF JAMES C. GREEN, JR.,)
MASSACHUSETTS DEPARTMENT OF REVENUE,)
INTERNAL REVENUE SERVICE, MASSACHUSETTS)
DEPARTMENT OF REVENUE-ESTATE TAX DIVISION,)
FAIR LABOR AND BUSINESS PRACTICES DIVISION)
OF THE OFFICE OF THE MASSACHUSETTS)
ATTORNEY GENERAL, GLORIA ROSCOE,)
FRANCISCO DePINA,)**

Defendants

CIVIL ACTION NO.

05-10375-WGY

(Formerly Suffolk Sup.

Court C.A. No. 04-5291)

DISCLAIMER OF INTEREST

The Commonwealth of Massachusetts Commissioner of Revenue, on behalf of the defendants, the Massachusetts Department of Revenue, the Massachusetts Department of Revenue Estate Tax Bureau and the Fair Labor and Business Practices Division of the Office of the Massachusetts Attorney General, disclaims any interest in the above-captioned action but maintains the Commonwealth's right to pursue any actions it might have against the defendants.

Respectfully submitted,

ALAN LEBOWIDGE
COMMISSIONER OF REVENUE
By his attorney,

s/s Eileen RyanMcAuliffe

Eileen Ryan McAuliffe
BBO No. 435260
Counsel for the Commissioner
Department of Revenue
Litigation Bureau, 7th floor
P.O. Box 9565
100 Cambridge Street
Boston, Massachusetts 02114-9565
(617) 626-3217

DATED: May 5, 2005
191498/ERM

CERTIFICATE OF SERVICE

I, Eileen Ryan McAuliffe, certify that I have served a copy of the within Disclaimer of Interest by first-class mail, postage prepaid, upon:

Attorney Edward P. McCarthy
Rosen & McCarthy, LLP
4 Whittier Road
Natick, MA 01760

Attorney Lydia Bottome Turanchik
U.S. Department of Justice
Tax Division
P.O. Box 55
Ben Franklin Station
Washington, D.C. 20044

Ida M. Green
1709 Deerwood Drive
Augusta, Georgia 30906

Gloria Roscoe
33 Wales Street, #201
Dorchester, Massachusetts 02124

Francisco DePina
282 Walnut Street #3
Roxbury, Massachusetts 02118

Office of the United States Attorney
One Courthouse Way, Suite 9200
Boston, Massachusetts 02210

Estate of James C. Green, Jr.
c/o Ida M. Green
1709 Deerwood Drive
Augusta, Georgia 30906

/s/ Eileen Ryan McAuliffe
Eileen Ryan McAuliffe
BBO #435260

Dated: May 5, 2005

#191498/ERM